

UNITED STATES DISTRICT COURT
Northern District of New York

Martin L. Cohen, pro se

(In the space above enter the full name(s) of the plaintiff(s).)

-against-

Russell Richardson & David Perry, in
their official capacities as federal
agents, and other federal agents
and

Geneva Cushman, a staff member
of the ~~IRS~~ Board of Elections
and other members of the State
Board of Elections in NY,
and other

Unknown Co-Conspirators

(In the space above enter the full name(s) of the defendant(s). If you cannot fit the names of all of the defendants in the space provided, please write "see attached" in the space above and attach an additional sheet of paper with the full list of names. The names listed in the above caption must be identical to those contained in Part I. Addresses should not be included here.)

I. Parties in this complaint:

- A. List your name, address and telephone number. If you are presently in custody, include your identification number and the name and address of your current place of confinement. Do the same for any additional plaintiffs named. Attach additional sheets of paper as necessary.

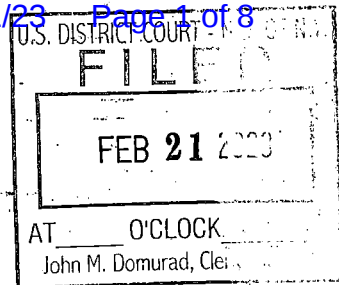
Plaintiff

Name Martin L. Cohen, pro se
Street Address 1 Shore Avenue #464
County, City Oyster Bay, Nassau County
State & Zip Code New York 11771
Telephone Number (516) 364-7632

- B. List all defendants. You should state the full name of the defendant, even if that defendant is a government agency, an organization, a corporation, or an individual. Include the address where each defendant may be served. Make sure that the defendant(s) listed below are identical to those contained in the above caption. Attach additional sheets of paper as necessary.

Defendant No. 1

Name Russell Richardson, IRS special Agent
Street Address IRS NY Field Office, Ste. 110



1:23-CV-224

COMPLAINT (AMN/CFH)

Jury Trial: ☒ Yes ☐ No
(check one)

999 Stewart Avenue

County, City Nassau County, Bethpage
 State & Zip Code New York, 11714
 Telephone Number (516) 576-7223

Defendant No. 2 Name David Perry, IRS Special Agent
 Street Address IRS NY Field Office, Ste. 110
 County, City 999 Stewart Ave., Nassau County
 State & Zip Code Bethpage, NY 11714
 Telephone Number (516) 683-5657

Defendant No. 3 Name Genevra Cushman, as staff member
 Street Address NYS Board of Elections,
 County, City 40 N. Pearl Street, Ste. 5
 State & Zip Code Albany, NY 12207
 Telephone Number (518) 486-9274

Defendant No. 4 Name _____
 Street Address _____
 County, City _____
 State & Zip Code _____
 Telephone Number _____

II. Basis for Jurisdiction:

Federal courts are courts of limited jurisdiction. Only two types of cases can be heard in federal court: cases involving a federal question and cases involving diversity of citizenship of the parties. Under 28 U.S.C. § 1331, a case involving the United States Constitution or federal laws or treaties is a federal question case. Under 28 U.S.C. § 1332, a case in which a citizen of one state sues a citizen of another state and the amount in damages is more than \$75,000 is a diversity of citizenship case.

A. What is the basis for federal court jurisdiction? (check all that apply)

☒ Federal Questions

☐ Diversity of Citizenship

B. If the basis for jurisdiction is Federal Question, what federal Constitutional, statutory or treaty right is at issue? _____

C. If the basis for jurisdiction is Diversity of Citizenship, what is the state of citizenship of each party?

Plaintiff(s) state(s) of citizenship _____

Defendant(s) state(s) of citizenship _____

III. Statement of Claim:

State as briefly as possible the facts of your case. Describe how each of the defendants named in the caption of this complaint is involved in this action, along with the dates and locations of all relevant events.

You may wish to include further details such as the names of other persons involved in the events giving rise to your claims. Do not cite any cases or statutes. If you intend to allege a number of related claims, number and set forth each claim in a separate paragraph. Attach additional sheets of paper as necessary.

A. Where did the events giving rise to your claim(s) occur? NYS Board of Elections,
40 N. Pearl Street, Albany, NY

B. What date and approximate time did the events giving rise to your claim(s) occur? On or
about June 7, 2020, April 22, 2021, and May 31, 2022.

C. Facts: Please see attached.

What
happened
to you?

Who did
what?

Was anyone
else
involved?

Who else
saw what
happened?

IV. Injuries:

If you sustained injuries related to the events alleged above, describe them and state what medical treatment, if any, you required and received.

Violations of my constitutional and civil rights.

V. Relief:

State what you want the Court to do for you and the amount of monetary compensation, if any, you are seeking, and the basis for such compensation.

Enjoining federal agents from blocking my efforts before the State Board of Elections.

Referral of misconduct to the Federal Inspector General for Tax Administration and the Director of Professional Conduct at the US Department of Justice.

A finding that the State Board of Elections is administering the election law in a manner that is depriving the voters of a fair election.

I declare under penalty of perjury that the foregoing is true and correct.

Signed this 20th day of February, 2023

Signature of Plaintiff

Mailing Address

Telephone Number

Fax Number (if you have one)

Walter L. Cohen
1 Shore Avenue #464
Oyster Bay, NY 11771

(516) 364-7632

Note: All plaintiffs named in the caption of the complaint must date and sign the complaint. Prisoners must also provide their inmate numbers, present place of confinement, and address.

For Prisoners:

I declare under penalty of perjury that on this _____ day of _____, 20____, I am delivering this complaint to prison authorities to be mailed to the *Pro Se* Office of the United States District Court for the Southern District of New York.

Signature of Plaintiff: _____

Inmate Number _____

The case of *Cohen v. Richardson, et al., Cushman, et al, and Unknown Co-Conspirators*

COMPLAINT

PREAMBLE

At present, New York State has a relatively unique way of selecting state court judges. This way is known as fusion voting, or cross-endorsements. Only eight states allow fusion voting. New York is the only state allowing this as a method of selecting state court judges. Fusion voting is highly controversial and is criticized by many in that fusion voting promotes corruption, incompetent judges, etc.

Unfortunately, many aspects of federal law are dependent on state law. One example is federal criminal tax fraud. In such an instance, there must first be a state court judgment for fraud. Once there is a judgment for fraud, and the transaction involved produces a taxable gain, then the IRS may commence an action for criminal tax fraud. The point is that the outcomes of many federal cases rely on the decisions in state courts.

With judicial elections pre-determined by party bosses, the rule of law is often jeopardized by politics. This is one main reason that fusion voting is frowned upon. The US Supreme Court has upheld the practice of fusion voting in general. However, the extent and manner that fusion voting has been abused in New York was never considered by the US Supreme Court. In many judicial districts in New York, every judicial candidate is cross-endorsed, thereby, depriving voters of any voter choice - a critical and basic feature of any democratic system. The State Board of Elections administers the way ballots and parties are organized, and has final administrative decision making power in these matters.

In this case, the plaintiff has gone to the State Board of Elections to rectify the problem involving federal agents that are in cahoots with a minor party official. The plaintiff has reason to believe that federal agents have either blocked his efforts, or have spread false and derogatory information about him to members and staff of the State Board of Elections.

In many ways, the State Board of Elections is the guardian of the US Constitution and the New York State Constitution. Thus, they are the gatekeeper of our democracy. Government is a complex system, and if the election laws are not enforced, and the State Board ignores criminal violations of the election law, then this puts our entire political and legal systems at risk. Moreover, federal prosecutors will be unable to do their jobs properly because the rule-of law will have been subverted. In sum, they themselves may be beholden to local politics. This is the gravamen of this action, and a larger problem in New York.

This action asks for two things: first, is to find that fusion voting, as administered in New York State, is unconstitutional, because it denies any voter choice. Secondly, to restrain federal agents from blocking the plaintiff's efforts before the State Board of Elections.

Statement of Facts

This is an action involving Board members and staff of the New York State Board of Elections (the "SBE"). The authority for the creation of the SBE is based on the Constitution of the State of New York and related enabling statutes. This is a state government agency partially funded by the federal government.

Matters that come before the SBE include the traditional voting issues and other issues such as campaign finance, and election law enforcement. Their jurisdiction is based on state and federal law. The SBE receives funds from the federal government under the *Help America Vote Act* (the "HAVA") and includes enforcement provisions. This is a federal statute which was enacted by the US Congress.

The primary defendants in this matter are IRS agents that are participating in a criminal conspiracy. In addition, this is a conspiracy that also involves two or three attorneys, a judge, and a federal prosecutor. One objective of the conspiracy is based on the self-interest of each of the individual conspirators. For example, there are funds which have been held by the State in commercial banks. These banks are members of the federal reserve system. These funds have been unlawfully distributed directly to local politicians by members of the conspiracy.

The plaintiff believes the conspiracy has been in existence for some time, perhaps as early as 1997, when the plaintiff first suspected such activity. This is also when he believes that a false complaint for tax fraud was filed against him by the rogue IRS agents. Nonetheless, the plaintiff has never been charged or indicted for any crime at anytime in his adult life, including over the past 20+ years.

The conspiracy has never been prosecuted because the rogue IRS agents and the federal prosecutor, who are members of the conspiracy have shielded those illicit activities from public scrutiny. This conspiracy relies on the improper and unlawful use of judicial and prosecutorial immunities that act to protect all members of the conspiracy. The shield also acts to foster criminal manipulation of the judicial nomination process which is made possible by fusion voting. Together, they form a grand scheme to defraud the government of the United States and the People of the State of New York. Now they are attempting build a case in order to frame the plaintiff, and prevent him from identifying and exposing their illicit scheme.

A duty to investigate and enforce the election laws

This plaintiff has recently brought certain election law crimes involving the conspiracy to the attention of the SBE. It is the duty of the SBE officers to investigate and enforce the election laws, both under state and federal law. Despite the existence of prima facie evidence that one or more crimes have been committed, the plaintiff's communications with the SBE have been blocked or intentionally mishandled. IRS agents have unlimited access to technology and resources specifically designed for such purposes. This also includes blocking the plaintiff's past attempts to bring this matter to attention of members of the US Congress.

The plaintiff has personally made several visits to the SBE headquarters at 40 N. Pearl Street in Albany, NY, as well as in several written communications. The plaintiff personally delivered official complaints on or about June 7, 2020, April 22, 2021, and May 31, 2022, and has met with SBE staff members. Finally, on June 3, 2022, the plaintiff finally received a written letter from SBE staff asking for more information. On July 26, 2002, the plaintiff sent a certified letter asking for a meeting to provide such information. However, the SBE staff member never responded, or responded to his telephone calls.

Abuses of federal criminal law....

Federal prosecutors and federal agents are allowed only limited ex-parte communications with judges, agency administrators, and others, and only for proper purposes. They are entitled to ask for search warrants, and other judicial orders. Unfortunately, there has been a rampant rise in prosecutorial misconduct and official corruption which is fueled by fusion voting. During ex parte communications, federal agents also have the opportunity to abuse these privileges. The plaintiff has recently discovered that federal agents are spreading false and derogatory information about him to judges, attorneys, and other government officials under the crime-fraud exception. This form of official misconduct raises serious concerns regarding the constitutional requirement for the separation of powers.

Abuse of the Parallel Proceedings regulations

Parallel proceedings permit federal agents to coordinate their activities in other official proceedings, but only for proper purposes. Proper purposes do not include the promotion of self-interest, corruption, or to conceal a criminal conspiracy.

SBE members are being named as a defendants since it is the plaintiff's belief that SBE members are being given false and derogatory information by federal agents and are being ordered to refrain from investigating and enforcing the election law crimes against members of the criminal conspiracy. It is also likely that SBE members have been threatened and intimidated with phony charges of obstruction of justice by federal agents. The SBE makes final determinations regarding the the approval of voting ballots which includes cross-endorsements.

Acting in violation of an act of the US Congress

The federal laws protecting voting rights are also acts of the US Congress. Thus, the crimes that are committed under the election law must be investigated and prosecuted. In this case, federal agents and members of the conspiracy are seeking to avoid exposure by blocking attempts by the plaintiff to investigate and enforce the election laws. Federal immunities cannot shield federal agents from committing crimes intended to benefit their own self-interest or political interests.

Attempts at bodily harm....

Federal agents now want to defeat the plaintiff at any cost. No federal agent wants to be accused of self-dealing. Consequently, federal agents have infiltrated the plaintiff's relationships with his physicians, doctors, and health insurance providers with the intent of causing him bodily harm. They are likely spreading more false and derogatory information about the plaintiff to gain the doctors support and sympathies. They are also likely using threats of charges against these medical professionals for obstruction of justice. These federal agents do not respect the doctor-patient privilege. In court, the plaintiff will prove that federal agents have solicited the plaintiff's physicians in order to act in a vicarious manner intended to cause bodily harm to the plaintiff. Federal agents are aware that if they can get the physician to cause the harm, and not the federal agent, then this gives federal agents plausible deniability in any claims against them.

A Prayer For Relief

This is a civil matter, the plaintiff is cognizant that immunity may be raised as an issue. However, the unusual circumstances of this case require that this is an issue of fact that must be proven at trial. If nothing else, federal judges are allowed under law to restrain federal agents from acting contrary to acts of the US Congress.

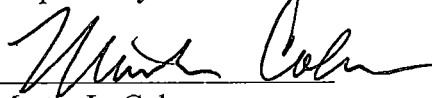
Moreover, the plaintiff asks this court, to recognize the facts surrounding the existence of this unlawful behavior of federal agents, and to refer this matter to the Inspector General for Tax Administration and the Director of Professional Conduct at the US Department of Justice for a criminal inquiry. These are civil action remedies that federal courts have permitted in the past.

Once, the federal agents are no longer able to exert their undue influence on the SBE, members of the board and staff of the SBE have a legal duty and will properly investigate and enforce the election laws.

Finally, the plaintiff will be 70 years old this March. He is a cancer- survivor, and his only income is a part-time position as a university professor. The members of the conspiracy have continued to decimate his personal finances and destroy his life. They have ruined his 30-year marriage, and they have destroyed his relationship with his only daughter, and her two new grandchildren. The plaintiff prays that this court will grant him relief.

Dated: February 20, 2023

Respectfully submitted,



Martin L. Cohen, pro se